

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
COLUMBUS DIVISION

IN RE:	:	
	:	CASE NOS. 03-40293
JOHNSTON INDUSTRIES, INC.,	:	
As Surviving Debtor under a Confirmed Plan,	:	CHAPTER 11
	:	
	:	
Debtor	:	

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**FINAL REPORT, AND  
APPLICATION FOR FINAL DECREE  
AND REQUEST FOR ORDER CLOSING CASE**

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**FINAL REPORT**

**COMES NOW** Ronald L. Glass, in his capacity as the Liquidating Agent (the “Liquidating Agent”) for Johnston Industries, Inc., the surviving debtor (the “Surviving Debtor”) under the Plan confirmed in the above-captioned case on August 23, 2004, and hereby files this “Final Report, and Application for Final Decree and Request for Order Closing Case” (the “Final Report”).

On January 31, 2003 (the “Petition Date”), Johnston Industries, Inc., Johnston Industries Alabama, Inc., Textest International Fabric Testing Corp., Inc. f/k/a Johnston Industries Composite Reinforcements, Inc., Greater Washington Investments, Inc., J.I. Georgia, Inc. f/k/a T.J. Beall Co., and Autographix, Inc. (collectively, the “Debtors”) filed voluntary petitions under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”).

On August 23, 2004, the Court entered an order (the “Confirmation Order”; docket no. 2096) confirming the “First Amended and Restated Chapter 11 Plan of Liquidation Submitted by Johnston Industries, Inc. and Related Debtors in Possession” (as modified by the Confirmation

Order, the “Plan”). The Plan provided for the substantive consolidation of the Debtors’ estates. Pursuant to the Plan, the estates of all of the Debtors were consolidated into the estate of Johnston Industries, Inc., which was thereby deemed the “Surviving Debtor.”

#### I. Transfer of Property

Debtors have ceased all operations and collected all amounts available pursuant to the Plan. All assets and claims of the Surviving Debtor’s estate, of which the Liquidating Agent is aware, have now been liquidated, and all avoidance actions have been finally resolved. Additionally, all disputed claims have been finally determined. In summary, more than 700 proofs of claim were filed in the Debtors’ bankruptcy cases totaling over \$120 million, and almost 1,000 claims totaling over \$400 million were scheduled. Additionally, more than 800 requests for administrative expenses were filed. To resolve all claims in the case, the Liquidating Agent filed eight omnibus objections to hundreds of claims and more than 40 objections to the claims of individual claimants.

Upon confirmation of the Plan, all of the property of the Debtors’ estates reverted with the Surviving Debtor free and clear of all liens, with the exception of the liens of the Debtors’ primary secured lender. The Plan proposed no further transfer of property other than that property which will be disbursed to the creditors under the Plan.

#### II. Post-Confirmation Debtor

The Plan is a liquidation plan. Pursuant to the Plan, the Surviving Debtor has maintained its existence for the purpose of winding up the affairs contemplated in the Plan. Under the Plan, the Debtors did not receive a discharge.

Since confirmation of the Plan, the Liquidating Agent has made substantial distributions to creditors under the Plan. Pursuant to the Surviving Debtor’s Monthly Financial Report for

October 2010 filed with the Court, post-petition distributions to administrative and priority claimants total \$1,280,178.00. These claims, to the extent unpaid at the time of confirmation, constituted unclassified claims and claims in Class 1 and 2. Total payments to the Primary Lender Group (Class 3) equal \$2,680,446.00. An accounting of allowed claims and the proposed payments thereon is included in the Final Account attached hereto as Exhibit "A" and incorporated herein by reference.

As described herein, all of the requirements for "substantial consummation" under 11 U.S.C. §1101(2) have been met.

Based on the foregoing, the Surviving Debtor's estate has been fully administered in accordance with Federal Rule of Bankruptcy Procedure 3022.

#### **APPLICATION FOR FINAL DECREE**

As shown above, there has been "substantial consummation" of the confirmed Plan consistent with 11 U.S.C. §1101(2), and as a result, the Surviving Debtor's case should be closed. All property to be transferred under the Plan has been, or is being, transferred, and the payments contemplated under the Plan have been, or are being, made to the extent of available funds.

WHEREFORE, the Surviving Debtor respectfully requests that the Court approve this Final Report and enter a Final Decree and Order closing this case.

Dated: November 29, 2010  
Atlanta, Georgia

LAMBERTH, CIFELLI, STOKES,  
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By: /s/ Gregory D. Ellis  
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**EXHIBIT "A"**

UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF GEORGIA  
COLUMBUS DIVISION

IN RE:	:	
	:	CASE NOS. 03-40293
JOHNSTON INDUSTRIES, INC.,	:	
As Surviving Debtor under a Confirmed Plan,	:	CHAPTER 11
	:	
	:	
Debtor	:	
_____	:	

**FINAL ACCOUNT**

**COMES NOW** Ronald L. Glass, in his capacity as the Liquidating Agent (the “Liquidating Agent”) for Johnston Industries, Inc., the surviving debtor (the “Surviving Debtor”) under the Plan confirmed in the above-captioned case on August 23, 2004, and hereby submits this “Final Account”.

1.

In the course of this case, the Court has approved professional fees to Lamberth Cifelli, Stokes, Ellis and Nason, PA. (“LCSEN”), counsel for the Debtors,<sup>1</sup> in the amount of \$813,730.50. In the course of this case, the Court has approved and awarded expenses to LCSEN in the amount of \$39,893.49.

2.

In addition, in the course of this case, the Court has approved and awarded professional fees to other professionals retained in this case in the amount of \$2,223,907.44. In the course of this case, the Court has approved and awarded expenses to other professionals in the amount of \$89,283.76.

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<sup>1</sup> After confirmation, LCSEN became counsel for the Surviving Debtor.

3.

Since confirmation of the Plan, post confirmation fees and expenses have been paid to professionals for the Debtors and the Surviving Debtors in the amount of \$667,799.81.

4.

The following is a summary of the allowed administrative, secured and priority claims in the case which the Surviving Debtor intends to pay in full:

Total of Administrative and Priority Claims of the Pension Benefit Guaranty Corp. Allowed	\$1,015,101.00
Total of Other Administrative Claims Allowed	\$307,298.02
Total of Secured Claim of Primary Lender Group Allowed	\$217,685.09
Total Other Secured and Priority Claims Allowed	\$53,602.51

5.

The total allowed general, unsecured claims in the case equal \$95,975,235.13. These claims will not be paid in full and will receive a de minimis distribution on account of their allowed claims.

WHEREFORE, the Surviving Debtor submits this Final Account in discharge of these obligations under the Bankruptcy Code and Rules.

Dated: November 29, 2010  
Atlanta, Georgia

LAMBERTH, CIFELLI, STOKES,  
ELLIS & NASON, P.A.

Counsel for the Surviving Debtor

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**CERTIFICATE OF SERVICE**

I, Gregory D. Ellis, certify that on the date specified below I caused to be served a true and correct copy of the foregoing document via first class United States mail in a properly addressed envelope with sufficient postage affixed thereto to ensure delivery upon the parties listed on Exhibit 1 attached thereto.

This 29th day of November, 2010.

By: /s/ Gregory D. Ellis  
Gregory D. Ellis

**EXHIBIT “1” FOLLOWS**

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